IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

FRIDAY, THE FOURTH DAY OF AUGUST
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION Nos.16213 AND 16306 OF 2006

WRIT PETITION No.16213 OF 2006

Between:

M/s.Thejo Engineering Services Private Ltd,
Industrial Estate, Gurur, Nellore District,
Rep. by its Manager, Mr.N.S.Reddy.

..... PETITIONER

AND

The Commercial Tax Officer,
Naqidupet Circle, Nellore,
And others.

....RESPONDENTS

WRIT PETITION No.16306 OF 2006

Between:

M/s.Thejo Engineering Services Private Ltd,
Industrial Estate, Gurur, Nellore District,
Rep. by its Manager, Mr.N.S.Reddy.

..... PETITIONER

AND

The Commercial Tax Officer,
Naqidupet Circle, Nellore,
And others.

....RESPONDENTS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
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D.APPA RAO

WRIT PETITION Nos.16213 AND 16306 OF 2006

C O M M O N O R D E R
(Per Sri Justice J.Chelameswar)

These two writ petitions are filed by the same petitioner who is a registered dealer on the rolls of the 1st respondent herein under the APGST Act, 1957, and who was engaged in the business of manufacture of rubber products and also execution of works contract. For the assessment year 2000-2001, the petitioner's liability towards sales tax relating to the works contract executed by the petitioner was assessed by the 1st respondent by orders dated 28.02.2002 and 15.09.2003 respectively. However, the 2nd respondent in exercise of the power under Section 20 of the said Act took up the matters in two suo motu revisions and came to the conclusion that the petitioner is liable to pay higher amount of tax than the one determined by the assessing authority, the details of which may not be necessary for the present purpose. Aggrieved by the same, the petitioner carried two appeals to the Sales Tax Appellate Tribunal. Pending a decision by the Tribunal, the petitioner sought stay of the recovery of the amount of tax as determined by the 2nd respondent in exercise of the revisionary power. The said applications were filed before the 3rd respondent, which were rejected by the 3rd respondent by the proceedings, which are impugned in these two writ petitions.

Heard the learned Government Pleader.

In the circumstances, we are of the opinion that these two writ

petitions can be disposed of at the admission stage itself by directing the respondents not to take any coercive steps for recovery of the tax pursuant to the revisionary order of the

2nd respondent on condition the petitioners deposits 50% of the tax due, as determined by the 2nd respondent, within a period of four weeks from today. The amount of tax, if any, paid already with reference to assessment years in question, shall be given credit while computing the above-mentioned amount of 50%.

With the above direction, the writ petition is disposed of.

JUSTICE J.CHELAMESWAR

JUSTICE D.APPA RAO

4TH AUGUST, 2006

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

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WRIT PETITION Nos.16213 AND 16306 OF 2006

(Per Sri Justice J.Chelameswar)

4th AUGUST, 2006